



लक्षद्वीप का राजपत्र

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भारत सरकार / GOVERNMENT OF INDIA
लक्षद्वीप प्रशासन / LAKSHADWEEP ADMINISTRATION
पंचायत विभाग / DEPARTMENT OF PANCHAYAT
कवरती / KAVARATTI - 682555

Dated: 25/09/2023

NOTIFICATION

F. No. 2/3/2023-DOP: In exercise of the powers conferred under section 130 of the Lakshadweep Panchayats Regulation, 2022, the Administrator, U.T. of Lakshadweep hereby makes and notifies the following rules namely:-

<u>CHAPTER-1</u>		
<u>PRELIMINARY</u>		
1.	Short title and commencement (1)These rules may be called the Lakshadweep Panchayats (Taxation and Appeal) Rules, 2023. (2)These rules shall come in to force with effect from the date of publication in Official Gazette.	Short title and commencement
2.	Definition (1) In these rules, unless the context otherwise requires; (a) "Executive Authority" means the Panchayat Secretary of Gram Panchayat and Chief Executive Officer of the District Panchayat, as the case may be, appointed under section 27(1) and 75(1) respectively of the Regulation; (b) "Form" means a form appended to these rules; (c) "Inspector General of Registration" means the Inspector General of Registration appointed by the Administrator under Section 3 of the Registration Act, 1908 (XVI of 1908). (d) "Profession tax" means tax on profession, trade, callings, and employment mentioned in clause (b) sub-section (1) of section 41 of the Regulation;	Definition

	<p>(e) "Regulation" means the Lakshadweep Panchayats Regulation, 2022 (5 of 2022);</p> <p>(f) "Temporary erection" means temporary erection on, or putting up projections over, or temporary occupation of any public street or place;</p> <p>(2) All other words except those defined under sub-rule (1) shall have the same meaning as are respectively assigned to them in the Regulation.</p>	
3.	<p>Procedure for determining and imposing tax or fee</p> <p>(1) Subject to the provisions in the Regulation and these rules, a Gram Panchayat or District Panchayat, as the case may be, may by a resolution, determine to impose and levy a tax or fee enumerated in Section 41 and 90 of the Regulation, specifying the rates at which and the date from which it shall be imposed and levied;</p> <p>Provided that where for uniformity or for any other reason, the Administrator considers it necessary to do so, he may by a notification fix the maximum limit of tax or fee to be imposed and levied by the Gram Panchayats or District Panchayat, as the case may be.</p> <p>(2) A Panchayat may by a resolution abolish an existing tax or fee or reduce or enhance an existing rate thereof.</p> <p>(3) The Executive Authority shall, as soon as a resolution under sub-rule (1) or (2) is passed, report the resolution so passed to the Administrator;</p> <p>Provided that where a resolution passed under this rule has taken effect for a particular year, no proposal to alter the rate or the date fixed in such resolution so far as that year is concerned shall be taken into consideration, unless it is pursuant to any notification under the proviso to sub-rule (1) or any direction of the Administrator.</p>	Procedure for determining and imposing tax or fee
4.	<p>Public notice of new taxes: - When a Panchayat passes a resolution to impose and levy a tax or fee for the first time, or at a new rate, the Executive Authority shall forthwith publish a notice thereof specifying the rate at which and the date from which it shall be levied by affixing on notice board of Panchayat office and at any other conspicuous place of Panchayat area and by any other manner as may be decided by the Panchayats.</p>	Public notice of new taxes
5.	<p>Assessment of tax or fee: - Save as otherwise provided in the Regulation and these rules, the Executive Authority shall assess and determine the tax or fee to which a person is liable and prepare and</p>	Assessment of tax or fee

	keep assessment book in Form I separately for each class or category of tax or fee.	
6.	<p>Power of Panchayat to give direction</p> <p>(1) If at any time it appears to the Panchayat that any person or property has been inadequately assessed or inadvertently or improperly omitted from the assessment book relating to any tax or fee or that there is any clerical or arithmetical error in the said book, it may direct the Executive Authority to amend the said books as it deems just or necessary;</p> <p>Provided that no such amendment shall be made by the Executive Authority where it involves an increase in the assessment or any fresh assessment unless the person concerned is given an opportunity of being heard.</p>	Power of Panchayat to give direction
7.	<p>Periodicity of collection of tax or fee</p> <p>Save as otherwise provided in these rules, a tax or fee may be collected in two half-yearly instalments of a financial year.</p>	Periodicity of collection of tax or fee
8.	<p>Form and manner of services of Demand Notice</p> <p>(1) Demand notice shall be served in Form II, through messenger or through the employer-</p> <ul style="list-style-type: none"> (a) personally, on the person to whom it is addressed, or on failure (b) on his recognised agent, or (c) on any adult member of his family usually residing with him and acknowledgment obtained in the duplicate copy of the notice; <p>Provided that if the service cannot be effected as above, or if acceptance of service so made is refused, the demand notice may be served by pasting a copy thereof on the door of the usual last known place of residence of the person to whom it is addressed, where upon an acknowledgment of its having been so pasted shall be taken from two respectable neighbours:</p> <p>Provided further that the demand notice may be served by registered post acknowledgment due, wherever it is found necessary and/or convenient;</p> <p>Provided further that non-receipt of demand notice shall not be treated as a reason for non-payment of tax or fee.</p>	Form and manner of services of Demand Notice
9.	<p>Penalty on default to pay tax</p> <p>The Panchayat may determine the fine to be imposed on those who do not pay the tax or fee within stipulated period.</p>	Penalty on default to pay tax
10.	Recovery of tax as arrear of land revenue	Recovery of tax

	Where any tax or fee or other sum has become recoverable, the Executive Authority shall report to the Collector of the Union Territory for recovery of the same as an arrear of land revenue.	as arrear of land revenue
11.	<p>Appeal</p> <p>(1) Subject to the provisions under section 42 and 91 of the regulation, appeal may be filed before the Appellate Authority within the time limit stipulated under the said section. The appeal filed shall set forth concisely the grounds for the appeal.</p> <p>(2) The Appellate Authority shall decide the appeal after giving an opportunity to the appellant of being heard.</p> <p>(3) The assessment book shall be corrected in accordance with the orders passed on the appeal. In the event of the amount of any tax or fee being reduced after it has been paid, the Executive Authority shall grant a refund accordingly.</p>	Appeal
	<p>CHAPTER-II</p> <p>GENERAL PRINCIPLES</p> <p>A- BUILDING TAX</p>	
12.	<p>Buildings to be assessed along with appurtenances</p> <p>For the purpose of levy of building tax, every building shall be assessed together with its appurtenant structures, unless the owner of the appurtenance is a different person from the owner of the building. Buildings other than appurtenant structures having no connection with each other, though situated within the same premises shall be treated as separate buildings for the purpose of assessment.</p>	Buildings to be assessed along with appurtenances
13	<p>Preparation and finalisation of assessment list</p> <p>(1) Every Gram Panchayat which decides to levy a tax on building shall subject to the provisions of rule 3 & 4 and after following the procedure in Rule 4, levy at such rate based either on capital value or on the annual letting value of the buildings as may be decided but not below the minimum rate specified in the schedule under rule 14.</p> <p>(2) The Executive Authority or the Officer designated for the purpose shall prepare or cause to prepare an assessment list showing</p> <ul style="list-style-type: none"> a. number of each building b. name of the owner and the occupier c. capital valuation or the annual letting value, as the case may be d. the amount of tax assessed thereon 	Preparation and finalisation of assessment list

	<p>Provided that the Gram Panchayat may and if so required by the Administrator, shall entrust the preparation of assessment list to an officer of the Administration designated for the purpose</p> <p>Provided further that for the purpose of preparing such assessment list the Executive Authority or the Officer designated for the purpose, as the case may be, may inspect any building in the Gram Panchayat area at a reasonable time of the day with prior notice to the occupant.</p> <p>(3) Publication of Notice of time fixed for lodging Objections on the Assessment list.</p> <p>When the assessment list is completed, the Executive Authority shall issue a notice to the effect that the assessment list is open for inspection in the office of the Gram Panchayat or District Panchayat, as the case may be, and the objections, if any, with regard to the assessment of tax therein shall be considered</p> <ul style="list-style-type: none"> (I) where the assessment list is prepared by the Executive Authority: on a day after the expiry of 30 days from the date of notice thereof. (II) where the assessment list is prepared by the Officer authorized by the Administrator under the proviso to rule 13 (2) in consultation with the Executive Authority: on a day after the expiry of 30 days from the date of notice thereof. <p>(4) INSPECTION OF ASSESSMENT LIST</p> <p>Every person whose name is included in the assessment list as the owner or occupier of any building, every person claiming to be the owner or occupier of any building, every person in possession of any building, included in the list, and any agent of such person may inspect the assessment list and take extract therefrom without payment of any charge therefor.</p> <p>(5) CONSIDERATION OF OBJECTIONS TO THE ASSESSMENT LIST AND AUTHENTICATION OF THE LIST</p> <ul style="list-style-type: none"> (1) All objections to the assessment list shall be duly considered and decided by the Executive Authority or the Government Officer, as the case may be on the date specified in the notice published under Rule 13(3), or on any later date and the decision of the Executive Authority or the Officer designated for the purpose shall be communicated to the person objecting to the assessment made in the assessment list. (2) Aggrieved by such decision any person desiring to appeal under section 42 of the Regulation to the authority shall do so within 30 days of the communication of the decision under Rule 13(5)(1)
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	<p>(3) The Gram Panchayat shall cause all amendments as may be necessary by virtue of the orders passed by the appellate authority prescribed under Section 42 & 91 of the regulation to be made in the assessment list which shall be duly authenticated by the signature of the Sarpanch and the Panchayat Secretary, or the President and the Chief Executive Officer, or the Officer designated for the purpose, as the case may be, no later than 31st day of July of the year.</p> <p>(6) ENTRIES IN THE AUTHENTICATED ASSESSMENT LIST TO BE CONCLUSIVE EVIDENCE</p> <p>The entries in the assessment list authenticated under sub rule (3) of rule 13 shall be conclusive evidence of the amount of tax leviable under these rules.</p>																						
14.	<p>Schedule of rates of building tax</p> <table border="1"> <thead> <tr> <th>Area wise Slab/Sq. feet</th><th colspan="2">Annual Property Tax to be levied per Sq. ft of built-up area (in Rupees)</th></tr> <tr> <th></th><th>Residential Property</th><th>Commercial/Institutional Property</th></tr> </thead> <tbody> <tr> <td>Upto 300</td><td>1</td><td>1.50</td></tr> <tr> <td>From 301 to 600</td><td>1.25</td><td>2.00</td></tr> <tr> <td>From 601 to 1000</td><td>1.50</td><td>2.50</td></tr> <tr> <td>From 1001 to 2000</td><td>1.75</td><td>3.50</td></tr> <tr> <td>From 2001 and above</td><td>2.00</td><td>5.00</td></tr> </tbody> </table>	Area wise Slab/Sq. feet	Annual Property Tax to be levied per Sq. ft of built-up area (in Rupees)			Residential Property	Commercial/Institutional Property	Upto 300	1	1.50	From 301 to 600	1.25	2.00	From 601 to 1000	1.50	2.50	From 1001 to 2000	1.75	3.50	From 2001 and above	2.00	5.00	Schedule of rates of building tax
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15.	<p>Power of Executive Authority to call for information and enter upon premises</p> <p>(1) For the purpose of assessing building tax, the Executive Authority may, by notice, call on the owner or occupier of any building to furnish him, within thirty days of the service of such notice, returns of rent payable for the building, the cost of erecting the building, and area and nature of rent use of the building, i.e. as own dwelling house, rented on lease or license, commercial or non-commercial , thatched, tiled or reinforced cement concrete construction and with such other information as the Executive Authority may require, and every owner and occupier on whom such notice is served shall be bound to comply with it and make a true return to the best of his knowledge and belief.</p> <p>(2) For the purpose under sub-rule (1), the Executive Authority or any person authorised by him in this behalf may enter, inspect, survey, and measure such building during day time after giving notice to the owner and occupier.</p>	Power of Executive Authority to call for information and enter upon premises																					

16.	Numbering of buildings (1) Every building in a Panchayat shall be numbered by the Gram Panchayat ward-wise and shall be provided with a metallic number plate to be affixed on the front door or at any conspicuous place of the building. The number plate shall contain the following particulars: - (a) The name of the Gram Panchayat in Malayalam or Mahl; and (b) Gram Panchayat ward number in Roman numerals and the house number in Arabic numerals. (2) The owner of the building shall be liable to pay an amount to be fixed by the Panchayat towards the cost of providing number plate.	Numbering of buildings
17.	Periodicity of assessment and payment of building tax The building tax shall be assessed once in very five years and shall be payable by the owner of the assessed building in two equal half yearly instalments.	Periodicity of assessment and payment of building tax
18.	Format of assessment book The Assessment Book in respect of building tax shall be maintained in Form III .	Format of assessment book
	B-TAX ON VEHICLES (OTHER THAN MECHANICALLY PROPELLED VEHICLES)	
19.	Types of vehicles on which tax is leviable to be specified While passing a resolution under rule 3, the Panchayat shall specify the types of vehicles on which tax is leviable.	Types of vehicles on which tax is leviable to be specified
20.	Payment of Vehicle Tax (1) Every person having ownership, possession, custody, or control of any taxable vehicle shall be liable to pay the vehicle tax. The Vehicle tax shall be one time tax and shall be paid as soon as it is purchased or acquired or comes into his custody or possession. (2) On payment of the vehicle tax, the Executive Authority shall grant him a Certificate with a specific number for vehicle. A Certificate issued by the Panchayat shall be made available for inspection whenever asked for. (3) Every person liable for the vehicle tax under sub-rule (1) shall	Payment of Vehicle Tax

	furnish requisite details of the vehicle to the Executive Authority for registration.	
21	<p>Exemption from Payment of vehicle tax</p> <p>No tax shall be levied on-</p> <ul style="list-style-type: none"> (a) vehicle belonging to the Administration of the Union Territory or Government of India or any Panchayat. (b) vehicle kept solely for sale; and (c) children's perambulators or tricycles. 	Exemption from Payment of vehicle tax
22.	<p>Recovery of vehicle tax in case of default in payment.</p> <p>(1) If the vehicle tax has not been paid in respect of any vehicle required under rule 20, the Executive Authority or any other person including police authorised by the Panchayat in this behalf may at any time seize and detain the vehicle.</p> <p>(2) The owner of the vehicle seized under sub-rule (1) of rule 22 shall pay the tax and penalty and claim it within ten days from such seizure. If it is not paid within the stipulated period, the Executive Authority shall sell it by public auction and the proceeds of the sale shall be utilized towards the payment of-</p> <ul style="list-style-type: none"> (i) tax due, if any and (ii) penalty and cost of seizure and detention, as may be fixed by the Panchayat: <p>Provided that if the person liable to pay the vehicle tax or any other person entitled thereto claims the vehicle within ten days from the date of its seizure or at any time before the date of auction sale, it shall be returned to him on payment of the amount mentioned under clause (i) and (ii) of sub-rule (2).</p> <p>(3) The balance of the sale proceeds, if any, shall be brought to account and if unclaimed within three months it shall be appropriated to the Panchayat Fund.</p> <p>Explanation: "Vehicle" in Chapter II-B means a vehicle other than mechanically propelled vehicle.</p>	Recovery of vehicle tax in case of default in payment.
23.	<p>C- PROFESSIONAL TAX</p> <p>Determination of Income</p> <p>(1) Where a company or an establishment or a person transacts any business or a person holds an appointment as an employee or otherwise, in the District Panchayat area, the income of such company or establishment or person, as the case may be, from the transaction of such business or appointment shall for the purpose of levying professional tax under the Regulation during the year be deemed to be:</p>	Determination of Income

	<p>(a) where income tax or agricultural income tax is or both are assessed on such company or establishment or person under the Income Tax Act, 1961 for the year, the amount at which the profits and gains of such business are computed for the purpose of assessing the income tax or agricultural income tax or the sum of both such amounts;</p> <p>(b) where the amount of said profits and gains is not ascertainable or where such company or person is not assessed to income tax or agricultural income tax, such percentage or percentage calculated with reference to the turnover of the business transacted in the area of the Panchayat during the year or where this is also unascertainable during the previous year, and</p> <p>(c) where a person is a government servant or holding an appointment as an employee or otherwise in any organisation or establishment, his income from the salary of the year.</p>	
	<p>Explanation:</p> <p>(i) The expression “transacts business” shall be deemed to include the doing of acts or business of whatever nature whether isolated or not, such as soliciting, obtaining or transmitting, orders or buying, making manufacturing, exporting, importing, receiving, transmitting, selling or otherwise dealing with goods or service or trade, or profession or calling.</p> <p>(ii) the expression “establishment” includes a shop, restaurant, theatre, and a society registered under the Lakshadweep CO-OPERATIVE SOCIETIES REGULATION, 2022 or Societies Registration Act, 1860 (XXI of 1860) or a Charitable Society or a Trust.</p> <p>(iii) “salary means pay including leave salary, consolidated pay, special pay and personal pay, dearness allowance, compensatory allowance, special compensatory allowance, fee, honorarium, and remuneration and shall not include daily rated wage.</p> <p>(2) Assessment Book of profession tax shall be maintained in Form IV.</p>	
24.	<p>Location of office or place of employment to be the determining factor:</p> <p>A company or person shall be deemed to have transacted business and a person shall be deemed to have exercised a profession, trade or calling or held an appointment within the District Panchayat area if such company or person has an office or place of employment within such Panchayat area.</p>	Location of office or place of employment to be the determining factor:
25.	Rate of levy of Profession Tax	Rate of levy of

	<p>For the purpose of calculating the income for levying profession tax, the percentage of turnover of business referred to in clause (b) of sub-rule (1) of rule 23 shall be as specified in the following table: -</p> <p>TABLE</p> <table border="1"> <thead> <tr> <th>Class in the scale (1)</th><th>Percentage (2)</th></tr> </thead> <tbody> <tr> <td>Where the turnover of business does not exceed Rs. 1.5 lakh</td><td>4%</td></tr> <tr> <td>Where the turnover of business exceeds Rs. 1.50 lakh but does not exceed Rs.3 lakh</td><td>Rs. 6000 plus five percent of the turnover exceeding Rs. 1.50 lakh</td></tr> <tr> <td>Where the turnover of business exceeds Rs. 3 lakh but does not exceed Rs. 6 lakh</td><td>Rs. 13,500 plus six percent of the turn over exceeding Rs. 3 lakh</td></tr> <tr> <td>Where the turnover of business exceeds Rs. 6 lakh but does not exceed Rs. 12 lakh</td><td>Rs. 31,500 plus seven percent of the turn over exceeding Rs. 6 lakh</td></tr> <tr> <td>Where the turnover of business exceeds Rs. 12 lakh</td><td>Rs. 73,500 plus eight percent of the turn over exceeding Rs. 12 lakh.</td></tr> </tbody> </table>	Class in the scale (1)	Percentage (2)	Where the turnover of business does not exceed Rs. 1.5 lakh	4%	Where the turnover of business exceeds Rs. 1.50 lakh but does not exceed Rs.3 lakh	Rs. 6000 plus five percent of the turnover exceeding Rs. 1.50 lakh	Where the turnover of business exceeds Rs. 3 lakh but does not exceed Rs. 6 lakh	Rs. 13,500 plus six percent of the turn over exceeding Rs. 3 lakh	Where the turnover of business exceeds Rs. 6 lakh but does not exceed Rs. 12 lakh	Rs. 31,500 plus seven percent of the turn over exceeding Rs. 6 lakh	Where the turnover of business exceeds Rs. 12 lakh	Rs. 73,500 plus eight percent of the turn over exceeding Rs. 12 lakh.	Profession Tax
Class in the scale (1)	Percentage (2)													
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Where the turnover of business exceeds Rs. 12 lakh	Rs. 73,500 plus eight percent of the turn over exceeding Rs. 12 lakh.													
26.	<p>Licence to be obtained from the Panchayat</p> <p>Every establishment, which or person who transacts business shall obtain a licence for the purpose from the Panchayat in the manner as may be specified by the District Panchayat.</p>	Licence to be obtained from the Panchayat												
27.	<p>Levy of Professional Tax</p> <p>(1) If, in the opinion of the Executive Authority, profession tax is or will be due from any company or establishment or person for any year, he shall serve a notice on such company or establishment or person requiring it or him to furnish a return in Form V appended to these rules, within a period of not less than thirty days. Thereupon it shall be the duty of such company or establishment or person to submit a return showing the income derived by it or him during the year for which profession tax is claimed or for the previous year and produce any evidence on which the company or establishment or person may rely in support of the return furnished.</p> <p>(2) If a return is made as required under sub-rule (1), and if the Executive Authority is satisfied that it is correct and complete, he shall levy the profession tax on such company or establishment or person based on such return.</p> <p>(3) If no return is made as required under sub-rule (1), or if the Executive Authority is satisfied that any return so made is incorrect</p>	Levy of Professional Tax												

	<p>or incomplete, the Executive Authority shall, after giving the company or establishment or person, as the case may be, a reasonable opportunity for showing cause against the action proposed, assign to such company or establishment or person the class in the scale appropriate to the annual income of the company or establishment or person as estimated by him.</p> <p>(4) The Executive Authority may, when classifying any company, establishment, or person under sub-rule (3) do so on general considerations with reference to the nature and value of the business transacted, the size and rental value of residential and business premises, the quantity and value of articles dealt with, the number of persons employed, the income tax or agricultural income tax paid, and the return, if any, furnished under sub-rule (1).</p>	
28.	Service of demand notice After completion of assessment, the Executive Authority shall serve on each assessee demand notice as prescribed under rule 8.	Service of demand notice
29.	Request to furnish list of persons liable to pay tax The Executive Authority may by notice require the owner or occupier of any building or land and every Secretary, or manager of a hotel, boarding or lodging house, club or residential chambers to furnish within a specified time a list in writing containing the names of all persons occupying such building, land, hotel, boarding or lodging house, club or residential chambers, and specifying the profession, art, trade, calling or appointment of every such person and the rent, if any paid by him and the period of such occupation.	Request to furnish list of persons liable to pay tax
30.	Requisition on employers or their representatives to furnish list The Executive Authority may, by notice require any employer or the Head of Office, Secretary or Manager or salary or wage paying authority of government, private or any office, hotel, boarding house or club or a firm or a company (a) to furnish within a specified time, a list in Form VI of the names of all person employed therein with a statement of a salary or income of such employed persons and (b) to furnish particulars in regard to any company or establishment of which or person of whom he is the agent.	Requisition on employers or their representatives to furnish list
31.	Responsibility to deduct professional tax from salary of employees and pay to the Panchayat It shall be the duty of every employer, or the head of office or secretary or manager or private or any other office, hotel, boarding house or any other establishment to deduct the profession tax from the salary of the	Responsibility to deduct professional tax from salary of employees and pay to the

	concerned employee and remit to the Executive Authority, either in cash or by demand draft or cheque, within ten days from the date of such deduction.	Panchayat
	D- OTHER TAXES	
32.	Lighting and drainage taxes Lighting tax and drainage tax shall be collected along with the building tax or as may be decided by the Panchayat.	Lighting and drainage taxes
33.	Theatre tax Theatre tax at the fixed rate shall be levied from the owner of the theatre and other place of entertainment mentioned in clause (e) of sub-section (1) of section 41 of the Regulation,	Theatre tax
34.	Fee for sale of goods in markets, melas, fairs and festivals (1) fee for sale of goods in markets, melas, fairs and festivals shall be paid to the Panchayat before erection of temporary structures for the same failing which the amount shall be collected with penalty on the spot, or as may be decided by the Panchayat. (2) Among other things, the area in square metre utilized shall be taken into consideration while fixing the rate of fee. (3) Without prejudice to the provisions contained in the Lakshadweep (Land Revenue and Tenancy) Regulation, 1965 and the rules made thereunder the Collector may with the approval of the Administrator issue necessary instructions in granting permission to the organisers by the Panchayat for temporary erections on public places for conduct of markets, melas, fairs and festivals.	Fee for sale of goods in markets, melas, fairs and festivals
35.	If any doubt or difficulty arises in the implementation of these rules, it shall be referred to the Administrator whose decision thereon shall be final.	

BY ORDER AND IN THE
NAME OF THE
ADMINISTRATOR

Sd/-
Secretary Panchayats

**Form-I
(See Rule 5)**

.....PANCHAYAT
ASSESSMENT BOOK
.....(Class/category of tax or fee)

Name & Address of the assessee	Period	Details collected for assessment	Tax/fee assessed	Last date for payment	Fine for default	Date of payment	Cumulative balance	Other information if any
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Form-II
(See Rule 8)

DEMAND NOTICE

Demand No. Panchayat

Place:

Date:

To

Shri/Smt.

S/o, D/o

Address

You are hereby required to take notice that an amount as specified below is due from you to this Panchayat:

- (a) Nature of tax/fee
 - (b) Period to which it relates
 - (c) Details such as building No./occupation etc.
 - (d) Amount due Rs.
 - (e) Fine, if any Rs.
 - (f) Any other details
-

Total Rs.

=====

(in word.....) only.

You are hereby requested to pay the amount within thirty days from the date of receipt of this Notice, failing which it shall be recoverable as an arrear of land revenue as per the provisions of the Regulation and rules thereunder.

(Seal of Panchayat)

Executive Authority

Note: - To be served in duplicate for services and return.

**ASSESSMENT BOOK OF BUILDING TAX
-----PANCHAYAT
(SEE RULE 18)**

Form IV

[See Rule 23 (2)]

ASSESSMENT BOOK OF PROFESSION TAX

Form-V
[See Rule 27 (1)]

PROFESSION TAX RETURN FOR THE YEAR

1.	Name and address of the company establishment or person	
2.	Description of business, profession, trade, calling or appointment	
3.	Income tax has been assessed, the profit and gains ie., income on which income tax is assessed.	
4.	If the profits and gains are not ascertainable or income tax has not been assessed for the year, (i)the turnover of the business transacted within the Panchayat area during the year; or (ii) where such turnover is not ascertainable, the turnover of the business during the previous year.	

I,do hereby declare and certify that the information furnished above is true and correct to the best of my knowledge, belief and as revealed from records.

Place

Signature of the Assesses

Date

Name

Form VI
(See Rule 30)

Statement showing the details of employees and their income particulars for the half year from

.....to...../.....to

Sl.No.	Name & Designation	Total salary income	Period of service in the District Panchayat area	Amount of profession tax deducted at source	Mode of remittance with details of amount, Cheque / DD No. Date, etc	Remarks

भारतसरकार/ GOVERNMENT OF INDIA
 लक्षद्वीपप्रशासन/ LAKSHADWEEP ADMINISTRATION
 पंचायतविभाग/ DEPARTMENT OF PANCHAYATS
 कवराति/ KAVARATTI – 682555

Dated: 27.09.2023...

NOTIFICATION

F.No. 2/4/2023-DOP

In exercise of the powers conferred under section 130 of the Lakshadweep Panchayats Regulation, 2022, the Administrator, U.T. of Lakshadweep hereby makes and notifies the following rules namely: -

CHAPTER I		
1.	<p>Short title and commencement</p> <p>(1) These rules may be called “The Lakshadweep Panchayats Business Rules, 2023”.</p> <p>(2) These rules shall come in to force with effect from the date of publication in Official Gazette.</p>	Short title and commencement
2.	<p>Definitions</p> <p>(1) In these rules, unless the context otherwise requires.</p> <p>(a) “Form” means a form appended to these rules;</p> <p>(b) “Order” means the order published in the official Gazette;</p> <p>(c) “Deputy Collector” means a Deputy Collector under the Administration and includes a Block Development Officer and Authorized Officer in the islands; and</p>	Definitions

	<p>(d) "Presiding Officer" means the Sarpanch or the Upa-Sarpanch of Gram Panchayat, President or the Vice President of District Panchayat or any other member authorized by the Sarpanch or President or any other officer in the island authorized by the Administrator to preside over a Panchayat meeting;</p> <p>(2) All words except those defined under sub rule (1) shall have the same meanings as are respectively assigned to them in the Regulation.</p>	
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CHAPTER II

SITTING OF THE GRAMSABHA

<p>3. Meeting of Gram Sabha</p> <p>(1) The meetings of the Gram Sabha shall be held in the location specified by the Sarpanch, preferably within the Gram Sabha area.</p> <p>(2) Except as otherwise provided in the Regulation or these rules, the Sarpanch or in his absence the Upa-Sarpanch shall convene meeting of Gram Sabha and shall fix the date, time, and exact place of the meeting. The Sarpanch or in his absence the Upa-Sarpanch or in the absence of both any person chosen by Gram Sabha shall preside over the meetings of Gram Sabha.</p> <p>(3) The notice of the meeting shall-</p> <p style="margin-left: 20px;">(a) contain the date, time, and exact place of the meeting and</p> <p style="margin-left: 20px;">(b) be published by-</p> <p style="margin-left: 40px;">(i) affixing on the notice board of the Panchayat and at conspicuous places in the Gram Sabha area;</p> <p style="margin-left: 40px;">(ii) public announcement in the Gram Sabha area; and</p> <p style="margin-left: 40px;">(iii) any other manner as directed by the Sarpanch or Administrator.</p>	<p>Meeting of Gram Sabha</p>
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4.	Extraordinary meetings In case of failure of Sarpanch to convene an extraordinary meeting as required under provision of sub-section (1) of section 8, the Panchayat Secretary shall convene the meeting as required under second proviso to sub-section (1) of section 8.	Extraordinary meetings
5.	Periodicity of meetings Periodicity of Gram sabha meetings shall be regulated as per provision in sub-section (1) of section 8 in the regulation	Periodicity of meetings
6.	Nature of business to be stated in the notice A notice of a meeting of Gram Sabha shall, inter-alia, state the nature of the business to be transacted at the meeting.	Nature of business to be stated in the notice
7.	Procedure at the meetings of Gram Sabha (1) Subject to the provisions of section 9, the following procedure shall be followed at the meeting of the Gram Sabha: - (a) a brief draft proceeding of the last meeting shall be read and confirmed and then signed by Sarpanch or Upa-Sarpanch as the case may be and the Panchayat Secretary; (b) the copies of circulars and orders relating to Gram Sabha received from the Administrator and Director of Panchayat shall be translated into Malayalam or Mahl and read out in the meeting; (c) the details of development work done and proposed to be done in the Gram Sabha area shall be presented in the meeting; (d) the list of beneficiaries selected by the Panchayat under various schemes of assistance from Panchayat, Administration, Government of India, or any other organization shall be presented in the meeting. (e) the matters as required under sub-section (1) of section 9 shall be presented in the meeting for approval. (f) answer to questions, if any, required to be given under these rules, shall be taken up and answered. (g) any other item with the approval of the Sarpanch or Upa-Sarpanch, as the case may be.	Procedure at the meetings of Gram Sabha

	<p>(2) The Gram Sabha shall make recommendations and suggestions to the Gram Panchayat in respect of matter specified under sub-section (2) of section 9 of the regulation.</p> <p>(3) The Gram Sabha shall perform the functions specified in section 10 of the regulation.</p> <p>(4) Appointment of Supervisory committees</p> <ul style="list-style-type: none"> (i) The Gram Sabha shall constitute the supervisory committees as specified in section 11 of the regulation. (ii) The election of members to the supervisory committee under section 11 shall be made by suggesting name of one person by a member and seconded by another member, if the names of persons so suggested and seconded exceed the number of members required to constitute the committee, the required number of members shall be elected from amongst the persons so suggested and seconded in accordance with the system of proportional representation by means of the single transferable vote. (iii) No fee or allowances shall be payable for attending the meetings of a Committee <p>(5) Appointment of the Convenor</p> <ul style="list-style-type: none"> (i) The Sarpanch shall nominate one of the members of the committee to be the Convenor of the committee. (ii) If the Convenor is for any reason unable to act, the Sarpanch may nominate another convenor in his place. (iii) If the Convenor is absent from any sitting, the committee shall choose another member to act as Convenor for that sitting. <p>(6) Sitting of Committee</p> <p>The sittings of the Committee shall be held on such dates and such hours as the Convenor of the Committee may fix.</p> <p>(7) Sittings of Committee in private</p> <p>The sittings of the committee shall be held in private. All the</p>	
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	<p>persons other than the members of the committee shall withdraw whenever the committee is deliberating.</p> <p>(8) Power to send for persons, papers and records</p> <p>If a committee requires presence of some persons or papers or records which are under the direct control of the Gram Panchayat for examination or consideration thereof in connection with business of the committee, it shall make a request to the Sarpanch to that effect. The Sarpanch shall make available the presence of persons and papers through the Panchayat Secretary.</p> <p>(9) Report of Committee</p> <p>The report of the committee shall be signed by its members and it shall be submitted to the Sarpanch by its Convenor or in his absence by any member of the committee, as authorized by the Convenor. Any member of a committee shall have the freedom to append his/her own opinion which is not in conformity with the majority opinion.</p> <p>(10) Power of Sarpanch to give directions</p> <ul style="list-style-type: none"> (i) The Sarpanch may from time to time issue such directions to the Convenor of the Committee that he may consider necessary for regulating its procedure. (ii) If any doubt arises on any matter regarding procedure or otherwise the Convenor may refer the same to the Sarpanch whose decision thereon shall be final. <p>(11) Prorogation</p> <p>Any business pending before the Committee shall not lapse for the reason only of the prorogation of the Gram Panchayat and the committee shall continue to function notwithstanding such prorogation.</p> <p>(12) Expiration of committee and its report</p> <ul style="list-style-type: none"> (i) A committee which is unable to complete its work before the expiration of its term or before the dissolution of the Gram Panchayat may report to the Panchayat Secretary that the committee has not been able to complete its work. 	
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	(ii) Any preliminary report, memorandum or note that the committee may have prepared, shall be made available to the new committee.	
8.	Brief proceedings to be kept in Malayalam or Mahl and English A Gram Sabha shall keep proceedings and a brief record of its meeting and proceedings in Form 1 in Malayalam or Mahl and in English. A copy of brief record of the meetings and proceedings so recorded shall be forwarded to the Director of Panchayats	
9.	Questions or resolutions or propositions before the Gram Sabha (1) Questions, Resolutions, and propositions pertaining to the Gram Sabha alone will be discussed in the meeting of the Gram Sabha. The Sarpanch or the Upa-Sarpanch, as the case may be, may disallow the moving or discussion of any resolutions or proposition before the Gram Sabha which he considers to be beyond the scope or function of the Gram Sabha, and in so doing he shall record his reasons in writing (2) The questions, resolutions, or propositions, if not disallowed under sub rule (1), shall be discussed and passed or rejected by a majority of votes. (3) The resolutions or propositions passed by the Gram Sabha which have financial implications shall be further discussed in the next meeting of the Gram Panchayat to be convened immediately after the Gram Sabha meeting.	Question s or resolution s or propositions before the Gram Sabha

CHAPTER III**SITTING OF THE GRAM PANCHAYAT**

10.	Meeting of Gram Panchayat (1) The meetings of Gram Panchayat shall ordinarily be held in the island, where the office of the Panchayat is located. (2) Except as otherwise provided in the Regulation or these rules, the Sarpanch or in his absence Upa-Sarpanch shall convene meetings of the Gram Panchayat and shall fix the date, time, and exact place of the meeting.	Meeting of Gram Panchayat
11.	Special meetings The Sarpanch or in his absence Upa-Sarpanch may at any time and	Special meetings

	<p>shall on a written requisition signed by not less than one-third of the members within fifteen days from the receipt of such requisition, convene a special meeting of the Gram Panchayat.</p> <p>Provided that where the Sarpanch or upa-sarpanch fails to convene the meetings under this section, the Panchayat Secretary shall convene such meetings within a period of thirty days.</p>	
12.	<p>Notice of no confidence motion</p> <p>(1) A written notice of intention to move a motion of no confidence under section 23 of Lakshadweep Panchayat Regulation, 2022 shall be necessary. It shall state the reasons for moving the motion and shall be delivered in person by member of the Gram Panchayat.</p> <p>(2) On receipt of the notice of no confidence motion, the Sarpanch or Upa-Sarpanch, as the case may be, shall convene a meeting of the Panchayat to consider the notice of no confidence motion within fifteen days after issue of the notice for the meeting;</p> <p>Provided that the notice of the meeting shall be issued within ten days of the receipt of the notice of no confidence motion;</p> <p>Provided further that no such notice shall be given before six months of assumption of office by the Sarpanch or Upa-Sarpanch</p> <p>(3) Subject to the provisions under sub section (2) of Section 23, the Sarpanch or the Upa-Sarpanch as the case may be, shall readout the notice received under sub-section (1). He shall then allow the motion to be moved and discussed. Upon the conclusion of the debate, the motion shall be put to vote.</p> <p>(4) The Sarpanch or the Upa-Sarpanch, as the case may be, shall declare the result of the voting. The motion shall be deemed to have been carried only when it has been passed by a majority as prescribed under section 23(3).</p> <p>(5) If the motion of No Confidence is carried out, the Gram Panchayat shall recommend to the Gram Sabha the removal of Sarpanch or the Upa-Sarpanch, as the case may be from his office.</p> <p>(6) On receipt of the recommendation, under sub rule (5), the procedures laid down in sub-section (4) to (7) of section 23 of the regulation shall be followed by the Gram Sabha.</p>	Notice of no confidence motion

	(7) The proceedings of the meetings of the Gram Panchayat and Gram Sabha shall be got recorded. A copy of the proceedings together with a copy of the motion and the result of voting shall be sent to the Director of Panchayats.	
13.	Quorum for a meeting The quorum for a meeting of Gram Panchayat shall be not less than one-third of the total number of the members of the Gram Panchayat.	Quorum for a meeting
14.	Periodicity of meetings Meetings of Gram Panchayat shall be held in such a manner that the intervening period between two consecutive sessions shall not be more than thirty calendar days.	Periodicity of meetings
15.	Meeting to be notified (1) A notice to attend the meeting of the Gram Panchayat shall state the date, time and place of the meeting. (2) Notice of meeting under sub rule (1) shall be sent to each member through a messenger at least ten days before the meeting and shall also be displayed at conspicuous places within the jurisdiction of the Panchayat.	Meeting to be notified
16.	Nature of business to be stated in notice A notice of a meeting of Gram Panchayat shall, inter alia, state the nature of business to be transacted at the meeting.	Nature of business to be stated in notice
17.	Agenda for the meetings of Panchayat (1) The agenda of the business to be transacted at the meeting of the Gram Panchayat shall be given to members of the Gram Panchayat on the previous day of the date of commencement of the session. (2) The agenda for the meeting of the Gram Panchayat shall be prepared by the Panchayat Secretary with the approval of the Sarpanch. (3) Agenda for the meeting shall include the following: - (a) the draft proceedings of the previous session shall be read and confirmed at the beginning of each meeting and then signed by the Sarpanch or the Up-Sarpanch, as the case may be.	Agenda for the meetings of Panchayat

	<p>(b) consideration and adoption of statement of the income and expenditure the previous quarter;</p> <p>(c) report of progress of every work and activity undertaken by the Panchayat.</p> <p>(d) report of details of enforcement of the powers conferred on the Panchayat under Acts of Parliament Regulations pertaining to the Union Territory of Lakshadweep, Rules, Byelaws etc.</p> <p>(e) statement of tax collected, remission given with reason and failure for tax collection which pertains to the previous quarter.</p> <p>(f) budgetary proposals i.e., Revised Estimates for the financial year ending of 31st March and Budget Estimate for the next financial year commencing on 1st April which shall be placed, considered, and adopted before 31st March.</p> <p>(g) answers to questions, if any.</p> <p>(h) copies of circulars and orders pertaining to Panchayat activities received from Administrator which shall be placed in English, Malayalam and Mahl.</p> <p>(i) audited statement of accounts of the previous financial year as and when received which shall be considered and adopted as soon as it is received.</p> <p>(j) other business, if any.</p> <p>(2) The following matters shall be presented in the meeting and passed by a simple majority of the members present and voting: -</p> <p>(a) the list of beneficiaries to be selected by the Panchayat under various schemes of the Panchayat, Central Government, Schemes transferred to the Panchayat by the Administration and of any other organisation;</p> <p>(b) all works, activities, and programmes to be taken up by the Panchayat including those under Grant-in-Aid or financial assistance from any other sources; and</p> <p>(c) all expenditure proposals over and above two lakh rupees.</p>	
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18. Proceedings to be kept in Malayalam or Mahl and English <p>A Gram Panchayat shall keep a brief record of its meetings and proceedings in Form-2 in Malayalam or Mahl and English.</p>	Proceedings to be kept in Malayalam or Mahl and English
19. Notice of question or resolution <p>Any member of the Gram Panchayat who desires to bring forward any resolution or wishes to ask any question at any meeting of the Panchayat shall give notice of his intention to do so atleast five days before the meeting;</p> <p>Provided that the Sarpanch or Upa-Sarpanch, as the case may be, may, in his discretion permit the discussion of a resolution or transaction of any business for which no previous notice has been given, if it is, in his opinion, of an emergent nature calling for immediate discussion.</p>	Notice of question or resolution
20. Resolutions or proposition before Gram Panchayat <p>(1) The Sarpanch or the Upa-Sarpanch, as the case may be, may disallow the moving or discussion of any resolution or proposition before the Panchayat which he considers it to be beyond the scope of function of the Gram Panchayat, as the case may be, and in so doing, he shall record his reasons in writing.</p> <p>(2) The resolutions or propositions if not disallowed under sub rule (1) shall be discussed and passed or rejected by a majority of votes. In case of equality of votes, the Sarpanch or Upa-Sarpanch, as the case may be, shall have a casting vote.</p> <p>(3) Where the Sarpanch or Executive Officer considers that any resolution or proposition passed under sub rule (2) has not been legally passed or is in excess of the powers conferred by the Regulation or these rules, or that if carried out it is likely to endanger human life or health or the public safety, as the case may be, he shall refer such resolution or proposition to the Director of Panchayats.</p> <p>(4) The resolution or proposition referred to him under sub-rule (3) shall be considered by the Director of Panchayats and if in his opinion the resolution or proposition so passed by the Panchayat has not been legally passed or is in excess of the powers</p>	Resolutions or proposition before Gram Panchayat

	conferred by the Regulation or these rules, or that if carried out it is likely to endanger human life or health or the public safety, he shall order the Sarpanch to expunge such resolution or proposition.	
21.	Nature of question to be asked Subject to provisions under the Regulation, questions to be asked by a member shall pertain to subjects allotted to a Gram Panchayat only	Nature of question to be asked
22.	Disallowing of a question The Sarpanch or Upa-Sarpanch, as the case may be, may disallow any question which does not conform to the provisions of rule 21.	Disallowing of a question
23.	Treatment of questions on receipt On receipt of the questions, the Panchayat Secretary shall serially number them in the order of their date of receipt and shall place them before the Sarpanch.	Treatment of questions on receipt
24.	Answering of questions The Sarpanch or the Upa-Sarpanch, as the case may be, shall answer the questions allowed.	Answering of questions
25.	Expunction and withdrawal of a question (1) A member putting a question may withdraw the same at any time before the answer is read at the meeting and in any such case the question shall be expunged from the records of the meeting, (2) Where any remark made by any member while participating in the proceedings in a meeting is disallowed by the Presiding Officer, it shall be expunged from the records of the meeting.	Expunction and withdrawal of a question
26.	Question by proxy If the member who has given due notice of any question has not withdrawn it before the meeting is held and is also not present at the meeting, the Sarpanch or Upa-Sarpanch, as the case may be, may allow the question to be put by any other member present and the answer to the same be read.	Question by proxy
27.	Rules to be observed by members While the Gram Panchayat is in a sitting, a member,	Rules to be observed

	<ul style="list-style-type: none"> (i) shall not read any book, newspaper or letter except in connection with the business of the Panchayat; (ii) shall not interrupt any member while speaking by disorderly expression or noise or in any other disorderly manner; (iii) shall bow to the Chair while entering or leaving the House and when taking or leaving his seat; (iv) shall not pass between the Chair and a Member who is speaking; (v) shall not leave when the Presiding Officer is addressing; (vi) shall always address the Chair; (vii) shall keep to his usual seat while addressing; (viii) shall maintain silence when not speaking; (ix) shall not interrupt or obstruct proceedings and shall avoid making running commentaries when speeches are being made; 	by members
28.	<p>Member's right to speak</p> <p>When a member rises to speak, his name shall be called by the Presiding Officer. If more members than one rise at a time the member whose name is so called shall be entitled to speak.</p>	Member's right to speak
29.	<p>Members to rise while speaking</p> <p>A member desiring to make any observation on any matter before the House shall rise and address the Chair from his place:</p> <p>Provided that a member disabled by sickness or infirmity may be permitted to speak while sitting.</p>	Members to rise while speaking
30.	<p>Procedure when Presiding Officer rises</p> <p>Whenever the Presiding Officer rises, he shall be heard in silence and any member who is then speaking or offering to speak shall immediately sit down.</p>	Procedure when Presiding Officer rises

31.	Maintenance of order The Presiding Officer shall preserve order and shall have all powers necessary for the purpose of enforcing his decision.	Mainten ance of order
32.	Custody of Papers (i) The Panchayat Secretary shall have custody of all records, documents and papers belonging to the Gram Panchayat or any of its committee and shall not permit any such records, documents, or paper to be taken without the permission of the Sarpanch. (ii) All the correspondence made by the Panchayat should be under the signature of the Panchayat Secretary after obtaining approval of the Sarpanch or Upa-Sarpanch, as the case may be. All the correspondence received in the Panchayat, unless orders are issued otherwise by the Administrator or an authority under the Administration, shall be put up to the Sarpanch for perusal before processing in file and the files should be invariably put up to the Sarpanch or Upa Sarpanch.	Custody of Papers
33.	Admission of strangers The admission of strangers during the meeting of the Gram Panchayat shall be regulated in accordance with the orders made by the Sarpanch.	Admissio n of strangers
34.	Power to order withdrawal of strangers The Sarpanch may, whenever he thinks fit, order withdrawal of the strangers from the House.	Power to order withdraw al of strangers
35.	Duties of the Sarpanch of Gram Panchayat Without prejudice to the provisions in the Regulation and unless prevented by reasonable cause, it shall be the duty of the President; (a) (i) to convene and preside at all meetings of the District	Duties of the Sarpanch of Gram Panchay at

	<p>Panchayat;</p> <p>(ii) to guide and direct the transaction of business at the meetings and ensure orderly conduct of the meeting.</p> <p>(b) have access to the records of the Panchayat;</p> <p>(c) to supervise and manage the establishment maintained by the District Panchayat;</p> <p>(d) to keep a watch over the financial and executive administration of the Panchayat and submit to the Panchayat all questions connected therewith which appear to him to require its orders</p> <p>(e) exercise administrative supervision over the Chief Executive Officer for securing implementation of resolution or decision of the Panchayat or of any committee thereof;</p> <p>(f) to arrange for the maintenance of forms and registers as specified either under these rules or separate rules or by executive orders of Administrator and be responsible for all correspondence on behalf of the District Panchayat;</p> <p>(g) to arrange for the execution of various items of work and be responsible for the maintenance and upkeep of the property of the District Panchayat;</p> <p>(h) to make arrangement for the assessment and collection of taxes, rates and fees imposed by the District Panchayat;</p> <p>(i) to file civil suit and launch prosecution on behalf of the Panchayat; and</p> <p>(j) to perform such other duties as are required of or imposed on him by or under the Regulation and these rules.</p>	
36.	<p>Special powers of the Sarpanch</p> <p>In the case of any emergency and under intimation to the Deputy Collector/Block Development Officer, the Sarpanch may undertake any item of work with which the Gram Panchayat is concerned, without obtaining the prior sanction of the Gram Panchayat;</p> <p>Provided that such action shall be placed before the Panchayat at its next meeting.</p>	Special powers of the Sarpanch

37.	Delegation of powers Without prejudice to the provisions of the Regulation, the Sarpanch may delegate any of his powers to the Upa-Sarpanch or the Panchayat Secretary subject to such conditions as he may think fit to impose.	Delegation of powers
38.	Village Volunteer Force (1) The members of the Village Volunteer Force organised as per section 35 of regulation shall perform honorary duties. (2) The Gram Panchayat may give a distinct identity, subject to availability of funds, to the members by providing a uniform, badge, certificate of recognition etc.	Village Volunteer Force
39.	Information of absence from duty A Sarpanch or Upa-Sarpanch intending to absent himself from his duty for any reason for a period exceeding fifteen days, shall inform the Deputy Collector or Block Development Officer, as the case may be, in writing of such intention together with the date from which he wishes to be absent and the date on which he is likely to return to taken up his duty.	Information of absence from duty
CHAPTER IV		
SITTINGS OF THE DISTRICTPANCHAYAT		
40.	Meetings of District Panchayat (1) The meetings of District Panchayat shall ordinarily be held in the island where the office of the District Panchayat is located. (2) Except as otherwise provided in the Regulation or these rules, the President or in his absence of the Vice President shall convene meeting of the District Panchayat and shall fix the date, time, and exact place of the meeting.	Meetings of District Panchayat
41.	Special meetings The President or in his absence the Vice President of District Panchayat, shall, upon a written requisition signed by not less than one third of the members convene a special meeting of the Panchayat within fifteen days from the receipt of such requisition. Provided that where the President or Vice President fails to convene	Special meetings

	the meetings under this section, the Chief Executive Officer shall convene such meetings within a period of thirty days.	
42.	<p>Notice of the no confidence motion</p> <p>(1) A written notice of intention to move a motion of no confidence under Section 73 of Lakshadweep Panchayat Regulation, 2022 shall be necessary. It shall state the reasons for moving the motion and shall be delivered in person by a member of the District Panchayat who is one among the one third of elected members moving the motion.</p> <p>Provided that no such notice shall be given before six months of assumption of office by the President or Vice President, as the case may be.</p> <p>(2) On receipt of the notice of no confidence, the President or the Vice President, as the case may be, shall convene a meeting of the District Panchayat within fifteen days from the date of receipt of such a notice.</p> <p>(3) Subject to the provisions under Section 73, the President or the Vice President as the case may be, shall readout the notice received under sub rule (1). He shall then allow the motion to be moved and discussed. Upon the conclusion of the debate, the motion shall be put to vote.</p> <p>(4) The President or the Vice President, as the case may be, shall declare the result of the voting. The motion shall be deemed to have been carried only when it has been passed by a majority as required by sub-section (2) of section 73 of the Regulation.</p> <p>(5) If the motion is carried out, the President or the Vice President, as the case may be shall cease to hold Office from the date on which the motion is carried.</p> <p>(6) Notwithstanding anything contained in the Regulation and these rules, the President or the Vice President shall not preside over a meeting in which motion of no confidence is discussed against him but he shall have the right to speak or otherwise take part in the proceedings of such meetings.</p> <p>(7) The proceedings of the meeting shall be got recorded. A copy of the proceedings together with a copy of the motion and the result of voting shall be sent to the Director of Panchayats.</p>	Notice of the no confidence motion

43.	Quorum for a meeting The quorum for a meeting of District Panchayat shall be not less than one-third of the total number of the members of the District Panchayat.	Quorum for a meeting
44.	Periodicity of meetings Meeting of the District Panchayat shall be held in such a manner that the intervening period between two consecutive sessions shall not be more than ninety days.	Periodicity of meetings
45.	Meeting to be notified (1) A notice to attend the meeting of the District Panchayat shall state the date, time and place of the meeting. (2) Notice of meeting under sub rule (1) shall be sent to each member atleast twenty days before the meeting and shall also be communicated by message through the Deputy Collector or Block Development Officer of the respective island and through means of electronic communication. A copy of the notice shall also be displayed at conspicuous place within the jurisdiction of the District Panchayat.	Meeting to be notified
46.	Nature of business to be stated in notice A notice of a meeting of District Panchayat shall, inter alia, states the nature of business to be transacted at the meeting.	Nature of business to be stated in notice
47.	Agenda Papers (1) The agenda of the business to be transacted at the meeting of the District Panchayat shall be given to members of the District Panchayat on the previous day of the date of commencement of the session. (2) The agenda for the meeting of the District Panchayat shall be prepared by the Chief Executive Officer with the approval of the President.	Agenda Papers

	<p>(3) Agenda for the meeting shall include the following: -</p> <ul style="list-style-type: none">(a) the draft proceedings of the previous session shall be read and confirmed at the beginning of each meeting and then signed by the President or the Vice President, as the case may be.(b) consideration and adoption of statement of the income and expenditure the previous quarter;(c) report of progress of every work and activity undertaken by the Panchayat.(d) report of details of enforcement of the powers conferred on the Panchayat under Acts of Parliament Regulations pertaining to the Union Territory of Lakshadweep, Rules, Byelaws etc.(e) statement of tax collected, remission given with reason and failure for tax collection which pertains to the previous quarter.(f) budgetary proposals i.e., Revised Estimates for the financial year ending of 31st March and Budget Estimate for the next financial year commencing on 1st April which shall be placed, considered, and adopted before 31st March.(g) answers to questions, if any.(h) copies of circulars and orders pertaining to Panchayat activities received from Administrator which shall be placed in English, Malayalam and Mahl.(i) audited statement of accounts of the previous financial year as and when received which shall be considered and adopted as soon as it is received.(j) other business, if any. <p>(4) Any member who wishes to have any subject included in the agenda shall intimate his intention by notice in writing to the Chief Executive Officer at least fifteen days before the day of the meeting and such notice shall contain a gist of the subject which he wishes to be included. The President shall decide on the admissibility of the subject and shall disallow any subject stating</p>	
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	<p>the reason therefor in writing if in his opinion it contravenes any of the provision of the Regulation or the Rules made thereunder.</p> <p>Provided that the President may, if he is satisfied that there are sufficient reasons for doing so, relax the period of fifteen days, in individual case or in general</p> <p>Explanation: The word 'Agenda' does not include questions.</p> <p>(5) The following matters shall be presented in the meeting and passed by a simple majority of the members present and voting: -</p> <ul style="list-style-type: none"> (a) the list of beneficiaries to be selected by the Panchayat under various schemes of assistance from the Panchayat, central government, Administration or any other organisation; (b) all works, activities, and programmes to be taken up by the Panchayat including those under Grant-in-Aid or financial assistance from any other sources; and (c) all expenditure proposals over and above five lakh rupees. 	
48.	<p>Order of Business</p> <p>The Chief Executive Officer shall arrange the business to be taken for consideration by the District Panchayat in such order as the President may determine and such order of the business shall not be varied unless the President is satisfied that there is sufficient ground for such variation.</p>	Order of Business
49.	No business not included in the list of business shall be transacted at any sitting without the permission of the President.	
50.	<p>Time for question</p> <p>Unless the President otherwise directs, after the first day of the sitting the first thirty minutes of every sitting shall be available for asking and answering the questions.</p>	Time for question
51.	Notice of Questions including Short Notice Questions	Notice of Question

	<p>Unless the President otherwise directs, notice of questions shall be given to the Chief Executive Officer in writing not less than seven clear days before the commencement of the session of the District Panchayat.</p> <p>Provided that the President may permit a question for which such notice has not been given or the notice given is less than seven clear days before the commencement of the Session, if he is satisfied that there are special reasons for doing so.</p>	s including Short Notice Question s
52.	<p>Number and order of preference of question</p> <p>(1) Unless the President otherwise directs, not more than three questions by same member shall be placed on the list of questions for answer in one session of the District Panchayat.</p> <p>(2) The order in which questions are to be placed shall be indicated by the member giving notice and if no such order is indicated the question shall be placed on the list of Questions in the order in which notices are received in point of time.</p>	Number and order of preferenc e of question
53.	<p>Written answers to questions</p> <p>(1) The Chief Executive Officer shall obtain all the information sought in such questions, which are within the subjects allotted to the Panchayat, in writing and make it available to the members:</p> <p>Provided that the President may allow a discussion on any question asked and the answer given thereto, if it appears expedient and necessary for him to do so.</p> <p>(2) Answer to written questions and supplementary questions shall be answered by the President or Vice President.</p>	Written answers to questions
54.	<p>Condition of admissibility of question</p> <p>(1) Subject to the provisions under the Regulation, the right to ask a question is governed by the following conditions: -</p> <ul style="list-style-type: none"> (i) it shall not bring in any name or statement not strictly necessary to make the question intelligible; (ii) if it contains a statement the member shall make himself responsible for the accuracy of the statement; (iii) it shall not contain arguments, inferences, ironical 	Condition of admissibil ity of question

	<p>expressions, imputations, epithetical or defamatory statements;</p> <p>(iv) shall not ask for an expression of opinion or the solution of an abstract legal question or of hypothetical proposition;</p> <p>(v) it shall not refer to the character or conduct of any person except in his official or public capacity;</p> <p>(vi) it shall not relate to a matter which is not primarily the concern of the District Panchayat;</p> <p>(vii) it shall not ask about proceedings of a committee which have not been placed before the District Panchayat by a report from the Committee;</p> <p>(viii) it shall not make or imply a charge of personal character;</p> <p>(ix) it shall not raise questions of policy too large to be dealt within the limits of an answer to a question;</p> <p>(x) it shall not repeat in substance questions already answered or to which an answer has been refused;</p> <p>(xi) it shall not ask for information on trivial matters;</p> <p>(xii) it shall not ordinarily ask for information on matters of history;</p> <p>(xiii) it shall not ask for information set forth in accessible documents or in ordinary works of reference;</p> <p>(xiv) it shall not raise matters under the control of bodies or persons not primarily responsible to the Panchayat;</p> <p>(xv) it shall not relate to a matter with which a member is not officially connected.</p> <p>(2) Each question shall not exceed more than fifty words.</p> <p>(3) A member shall not ask more than one question on one subject</p>	
55.	Decision on admissibility of question The President shall decide whether a question or a part thereof, is	Decision on admissibil

	admissible and may disallow any question or a part thereof when in his opinion it is an abuse of the right of questioning or is calculated to obstruct or prejudicially affect the procedure of the District Panchayat or is in contravention of the provisions of the Regulation and these rules.	ity of question
56.	Withdrawal of question A member may, by notice given at any time before the answer is given, withdraw his question.	Withdrawal of question
57.	Appointment of Committees (1) The Committees constituted by the under sub-section (1) of section 80 shall have proportionate representation of the members of different Political Parties in the Panchayat. (2) The election of members to the committees shall be made by suggesting name of one person by a member and seconded by another member. If the names of persons so suggested and seconded exceed the number of members required to constitute the committee, the required number of members shall be elected from amongst the persons so suggested and seconded in accordance with the system of proportional representation by means of the single transferable vote. (3) The term of office of the Committee shall not be exceeding three months, within which it shall submit its report. (4). Appointment of the Convenor (1) The President may nominate one of the members of the committee to be the convenor of the committee. (2) If the Convenor is for any reason unable to act, the President may nominate another convenor in his place. (3) If the Convenor is absent from any sitting, the committee shall choose another member to act as Convenor for that sitting. (5). Sitting of Committee: - The sittings of the Committee shall be held on such dates and such hours as the Convenor of the Committee may fix.	Appointm ent of Committe es

	<p>(6). Sittings of Committee in private</p> <p>The sittings of the committee shall be held in private. All the persons other than the members of the committee shall withdraw whenever the committee is deliberating.</p> <p>(7). Power to send for persons, papers, and records</p> <p>If a committee requires presence of some persons or papers or records which are under the direct control of the District Panchayat for examination or consideration thereof in connection with business of the committee, it shall make a request to the President to that effect. The President shall make available the presence of person and papers through the Chief Executive Officer.</p> <p>(8). Report of Committee</p> <p>The report of the committee shall be signed by its members and it shall be submitted to the President by its Convenor or in his absence by any member of the committee, as authorized by the Convenor. Any member of a committee shall have the freedom to append his/her own opinion which is not in conformity with the majority opinion.</p> <p>(9). Power of President to give directions</p> <p>(1) The President may from time to time issue such directions to the Convenor of the Committee he may consider necessary for regulating its procedure.</p> <p>(2) If any doubt arises on any matter regarding procedure or otherwise, the Convenor may refer the same to the President whose decision thereon shall be final.</p> <p>(10). Prorogation</p> <p>Any business pending before the committee shall not lapse for the reason only of the prorogation of the District Panchayat and the committee shall continue to function notwithstanding such prorogation.</p> <p>(11).Expiration of committee and its report</p> <p>(1) A committee which is unable to complete its work before the</p>	
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	<p>expiration of its term or before the dissolution of the District Panchayat may report to the Chief Executive Officer that the committee has not been able to complete its work.</p> <p>(2) Any preliminary report, memorandum or note that the committee may have prepared, shall be made available to the new committee.</p>	
58.	<p>Rules to be observed by members</p> <p>While the District Panchayat is sitting, a member: -</p> <ul style="list-style-type: none"> (i) shall not read any book, newspaper, or letter except in connection with the business of the Panchayat; (ii) shall not interrupt any member while speaking by disorderly expression or noise or in any other disorderly manner; (iii) shall bow to the chair while entering or leaving the House and when taking leaving his seat; (iv) shall not pass between the Chair and a Member who is speaking; (v) shall not leave when the Presiding Officer is addressing; (vi) shall always address the Chair; (vii) shall keep to his usual seat while addressing; (viii) shall maintain silence when not speaking; (ix) shall not interrupt or obstruct proceedings and shall avoid making running commentaries when speeches are being made; 	Rules to be observed by members
59.	<p>Member's right to speak</p> <p>When a member rises to speak his name shall be called by the Presiding Officer. If more members than one rise at a time the member whose name is so called shall be entitled to speak.</p>	Member's right to speak
60.	<p>Member to rise while speaking</p>	Member

	<p>A member desiring to make any observation on any matter before the House shall rise and address the Chair from his place:</p> <p>Provided that a member disabled by sickness or infirmity may be permitted to speak while sitting.</p>	to rise while speaking
61.	Procedure when Presiding Officer rises Whenever the Presiding Officer rises, he shall be heard in silence and any member who is then speaking or offering to speak shall immediately sit down.	Procedure when Presiding Officer rises
62.	Maintenance of order The Presiding Officer shall preserve order and shall have all powers necessary for the purpose of enforcing his decision.	Maintenance of order
63.	Expunction of remarks and withdrawal of questions (1) Any member may withdraw his question at any time before the answer is read in the meeting and in any such case the question shall be expunged from the records of the meeting. (2) Where any remark made by any member while participating in the proceedings in a meeting is disallowed by the Presiding Officer, it shall be expunged from the records of the meeting.	Expunction of remarks and withdrawal of questions
64.	Report of Proceedings (1) The Chief Executive Officer shall cause to be prepared in Form 2 a brief record of the proceedings of the meeting in Malayalam or Mahal and in English as may be decided by District Panchayat and shall as soon as practicable, supply copy, thereof to all concerned. The proceedings so prepared shall be placed and confirmed in the next meeting. (2) Where the President or Chief Executive Officer considers that any resolution or proposition passed under sub rule (2) has not been legally passed or is in excess of the powers conferred by the regulation or these rules, or that if carried out it is likely to endanger human life or health or the public safety, as the case may be he shall refer such resolution or proposition to the Director of Panchayats	Report of Proceedings

	<p>(3) The resolution or proposition referred to him under sub-rule (2) shall be considered by the Director of Panchayats and if in his opinion the resolution or proposition so passed by the Panchayat has not been legally passed or is in excess of the powers conferred by the Regulation or these rules, or that if carried out it is likely to endanger human life or health or the public safety, the Director of Panchayats with the approval of Secretary Panchayats shall order the President to expunge such resolution or proposition.</p> <p>(4) The Administrator or Director of Panchayats may call for and examine the record of the proceedings of a Panchayat for the purpose of satisfying himself as to the legality or propriety of any order passed or decision taken and may stay, revise or modify the order or decision in such manner as he may deem fit.</p>	
65.	Custody of Papers (i) The Chief Executive Officer shall have custody of all records, documents and papers belonging to the District Panchayat or any of its committees and shall not permit any such records, documents or paper to be taken without the permission of the President. (ii) All the correspondence made by the Panchayat should be under the signature of the Chief Executive Officer after obtaining approval of the President or Vice President, as the case may be. All the correspondence received in the Panchayat, unless orders are issued otherwise by the Administrator or an authority under the Administration, shall be put up to the President or Vice President, as the case may be, for perusal before processing in file and the files should be invariably put up to the President or Vice President.	Custody of Papers
66.	Admission of strangers The admission of strangers during the meeting of the District Panchayat shall be regulated in accordance with the orders made by the President.	Admission of strangers
67.	Power to order withdrawal of strangers The President may, whenever he thinks fit, order withdrawal of the	Power to order withdrawal

	strangers from the House.	al of strangers
68.	<p>(1) Duties of the President and Vice President</p> <p>Without prejudice to the provisions in the Regulation and unless prevented by reasonable cause, it shall be the duty of the President;</p> <ul style="list-style-type: none"> (a) (i) to convene and preside at all meetings of the District Panchayat; (ii) to guide and direct the transaction of business at the meetings and ensure orderly conduct of the meeting. (b) have access to the records of the Panchayat; (c) to supervise and manage the establishment maintained by the District Panchayat; (d) watch over the financial and executive administration of the Panchayat and submit to the Panchayat all questions connected therewith which appear to him to require its orders (e) exercise administrative supervision over the Chief Executive Officer for securing implementation of resolution or decision of the Panchayat or of any committee thereof; (f) to arrange for the maintenance of forms and registers as specified either under these rules or separate rules or by executive orders of Administrator and be responsible for all correspondence on behalf of the District Panchayat; (g) to arrange for the execution of various items of work and be responsible for the maintenance and upkeep of the property of the District Panchayat; (h) to make arrangement for the assessment and collection of taxes, rates and fees imposed by the District Panchayat; (i) to file civil suit and launch prosecution on behalf of the Panchayat; and (j) to perform such other duties as are required of or imposed on him by or under the Regulation and these rules. 	Duties of the President and Vice President

	<p>(2) The Vice President shall –</p> <p>(a) exercise the powers and perform the duties of the President when he is absent, on leave or incapacitated from functioning or when the office of the President falls vacant; and</p> <p>(b) in the absence of President or when the office of the President falls vacant, preside over the meetings of the District Panchayat</p>	
69	<p>Special powers of the President</p> <p>In the case of any emergency and under intimation to the Director Panchayat, the President may undertake any item of work with which the District Panchayat is concerned, without obtaining the prior sanction of the District Panchayat.</p> <p>Provided that such action shall be placed before the District Panchayat at its next meeting.</p>	Special powers of the President
70.	<p>Information of absence from duty</p> <p>A President or Vice-President intending to absent himself from his duty for any reason for a period exceeding fifteen days, shall inform the District Collector in writing of such intention together with the date from which he wishes to be absent and the date on which he is likely to return to take up his duty.</p>	Information of absence from duty
71.	<p>Delegation of Powers</p> <p>Without prejudice to the provisions of the Regulation, the President may delegate any of his powers to the Vice President or the Chief Executive Officer subject to such conditions as he may think fit to impose.</p>	Delegation of Powers

By Order and in the name of the Administrator

Sd/-
Secretary Panchayat

Business Rules**FORM 1**

(See Rule 8)

FORM OF PROCEEDINGS OF GRAM SABHA

- | | |
|--|---|
| 1. Date | : |
| 2. Total number of Members of the Gram Sabha | : |
| 3. Total number of Members present in the meeting | : |
| 4. Resolutions | : |
| a) No | : |
| b) Resolution moved by | : |
| c) Text of Resolution | : |
| 5. Other business, if any, transacted in the meeting | : |

Note: Sarpanch or Upa-Sarpanch, as the case may be, and the Panchayat Secretary will sign at the end of the proceedings.

Business Rules

Form 2

(See Rule 18&64)

FORM OF PROCEEDINGS

1. Date :
 2. Name of members present and their signature :
 3. Resolution
 - (a) No :
 - (b) Moved by :
 - (c) Text of Resolution :
 4. Other transactions, if any

Note: Panchayat Secretary and the Sarpanch of the Gram Panchayat, or Chief Executive Officer and President, as the case may be, will sign at the end of the proceedings.

**GOVT. OF INDIA
ADMINISTRATION OF THE
UNION TERRITORY OF LAKSHADWEEP**
(Secretariat – Special Cell (Legal))
Kavaratti – 682555
Dated. 25.09.2023

NOTIFICATION

F.NO.1/3/1998-Genl(Part) 1286 In exercise of the powers conferred by the Clause (b) of Sub-Section (2) of Section 6 of the Legal Services Authorities Act, 1987 (No.39 of 1987) as amended by the Legal Services Authorities (Amendment) Act, 1994 (No.59 of 1994) and pursuant to consultation with the Hon'ble Chief Justice of High Court of Kerala conveyed vide letter No.DI-2/25793/2020 dated.05.09.2023 , the Hon'ble Administrator Union Territory of Lakshadweep hereby nominates Hon'ble Mr.Justice Muhamed Mustaque, Judge, High Court of Kerala as the Executive Chairman of the Lakshadweep State Legal Services Authority constituted vide notification No.1/3/98-Genl(1) dated.18.04.98 (here in after referred to as the principal notification) with effect from the Forenoon of 4th September 2023.

2. Consequently, in the principal notification in Sl.No.2, for the existing entries, the following entries shall be substituted namely.

Mr. Justice Muhamed Mustaque

Judge, High Court of Kerala

- Executive Chairman

3. This Notification shall come into force with immediate effect.

Sd/-

(Vishal Sah, IAS)
Secretary (Legal)